

TIGER TIPS
RESOURCES FOR AUBURN RESEARCHERS
Participant Support Costs

Some extramural sponsors include a category in their budget forms called “participant support costs.” Participant support is provided by a number of Federal agencies and other sponsors and is defined in the Uniform Guidance (2 CFR 200). Each agency has discretion in how they define participant support costs.

Historically, the National Science Foundation (NSF) had the most restrictive policies governing the budgeting, expending, and reporting of these funds. The definition in 2 CFR 200 closely follows NSF’s definition of participant support. Participant support is defined in [2 CFR 200.75](#) as “...direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.”

Under AU’s negotiated F&A rate agreement, participant support costs are excluded from the F&A base calculation. Be aware that when the F&A rate type is Total Direct Cost (TDC), participant support is not excluded from the base calculation. When in doubt, discuss with your OSP Contract Administrator or College-level designee.

Please note: Human subject incentive payments and graduate student support/tuition are commonly misidentified as participant support in budget forms. These costs do not meet the definition of participant support.

When the sponsor requires AU to separately track and manage participant support activities, a separate Fund created and coded to not incur indirect cost.

When a sponsor has restrictions on the participant support budget category, budget may not be reallocated to other categories without agency review and approval. For example, NSF has a specific request and review process for the reallocation. Sponsor requirements with regard to participant support should be clearly identified in the award’s terms and conditions or policy guidance.

Any unexpended balance left in a participant support Fund at the end of the project period will become a de-obligated balance and cannot be used to offset expenses in the Parent Fund without prior approval of the sponsor.

For NSF guidance on what costs constitute participant support, see:

https://www.nsf.gov/bfa/dias/policy/newsletter/may_2017.pdf (page 5)

Relevant Resources:

- <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-sec200-75>
- Refer to the current NSF PAPPG for Participant Support budget and award administration guidance.